

Title	Family Law: Financial Declarations (revise forms FL-150 and FL-155)
Summary	This revision of the <i>Income and Expense Declaration</i> (form FL-150) and <i>Financial Statement (Simplified)</i> (form FL-155) is designed to eliminate information that is not necessary and to add information that is required for child support calculations.
Source	Family and Juvenile Law Advisory Committee
Staff	Bonnie Hough, 415-865-7668
Discussion	<p>The <i>Income and Expense Declaration</i> (form FL-150) is probably the most familiar and widely used family law form. It is required in all proceedings in which the information called for on the form would be relevant to the issue before the court (California Rules of Court, rule 5.128). The only exception to the requirement is for those litigants who are eligible to use the <i>Financial Statement (Simplified)</i> (form FL-155). The Judicial Council has received requests to streamline the current <i>Income and Expense Declaration</i> and to add additional information to the <i>Financial Statement (Simplified)</i> to allow its use in more situations.</p> <p>Any major revision of such widely used, important and complex forms must be done very carefully. A draft <i>Income and Expense Declaration</i> was circulated previously and the comments on that draft were incorporated into this proposal.</p> <p>In this proposal, income information requirements on the <i>Income and Expense Declaration</i> have been amended so that payroll deductions for taxes do not have to be noted, as these are generally determined through the use of support calculation software programs, and the amount that parties have deducted for their taxes does not generally reflect their true tax burden (as most parties either receive a refund or owe taxes at the end of the year). Questions have been added to determine what taxes the litigant is likely to pay. Income information has also been amended in order to list various types of income more specifically. Additional questions have been added to help the court determine the earning capacity of the litigant.</p> <p>Comment is specifically requested regarding whether the request for pay stubs for the last two months and other supporting information regarding income will be sufficient to obtain the required information.</p>

The *Financial Statement (Simplified)* would be amended to allow parties to file this form if they receive some interest from bank accounts, which currently precludes the use of this form.

Copies of the revised forms are attached at pages 3–8.

Attachments

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name and Address): 	TELEPHONE NO.:	FOR COURT USE ONLY
ATTORNEY FOR (Name): SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:		
PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER:		
INCOME AND EXPENSE DECLARATION		
		CASE NUMBER:

1. Your job

- ☐ If you are not working now, check this box and list information about your most recent job.
- a. Employer:
 - b. Employer's address:
 - c. Employer's phone number:
 - d. What is your occupation?
 - e. Job started: ____/____/____
 - f. If no longer working there, date job ended: ____/____/____
 - g. I work about _____ hours per week.
 - h. I get paid \$ _____ ☐ per month ☐ per hour *If not working now, list what you got paid on your last job.*
If you have more than one job, attach a sheet of paper and list the same information as above for your other job(s). Write "Item 1 - Other Job" at the top.

2. Your education:

- ☐ Graduated from high school or earned a GED
- ☐ Have a professional or occupational license (specify):
- ☐ Completed some college (how many years?)
- ☐ Finished college. Degree: ☐ A.A. ☐ B.A. ☐ B.S. ☐ Other (specify):
- ☐ Completed some graduate school
- ☐ Finished graduate school. Degree: Master's (specify): _____ Doctorate (specify): _____

3. Your age is:

4. Your tax information:

- a. When I filed taxes last year, I checked:
 - ☐ single ☐ head of household ☐ married filing separately
 - ☐ married filing jointly with (name):
- b. I file tax returns in: ☐ United States and
 - ☐ California (only)
 - ☐ California and (list other state):
 - ☐ A different state only (list other state):
- c. This year on my tax returns, I will claim _____ exemptions (include yourself).

5. Other party's income

I think the gross monthly income (before taxes) of the other party in this case is: \$
 I think this amount is correct because (explain):

I declare under penalty of perjury under the laws of the State of California that the information contained on this form and any attachments is true and correct.

Date:

(TYPE OR PRINT NAME)		(SIGNATURE OF DECLARANT)
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PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT:	CASE NUMBER:
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6. Your income **Attach copies of your pay stubs for the last two months and proof of an other income.**

Employment (list all sources that you have received for the last 12 months)

Per month

a. Salary or wages, including overtime	\$
b. Commissions or bonuses	\$

7. Allowable deductions

Per month

a. Job-related expenses not paid or reimbursed by my employer	\$
b. Required union dues	\$
c. Required retirement contributions (not IRA or 401k)	\$
d. Medical, hospital, dental, and other health insurance premiums	\$
e. Child support I pay for other children	\$
f. Spousal support I pay by court order	\$

8. Other income

Per month

a. TANF, SSI, GA, or GRE <input type="checkbox"/> currently receiving	\$
b. Spousal support from this marriage	\$
c. Child support from other relationships	\$
d. Pension/retirement fund payments	\$
e. Social security (do not include SSI)	\$
f. Disability	\$
g. Unemployment compensation	\$
h. Workers' compensation	\$
i. Spousal support from a different marriage	\$
j. Other (specify): (military basic allowance for quarters (BAQ), royalty payments, etc.)	\$

9. Net income from self-employment for the last 12 months

Are you the <input type="checkbox"/> owner/sole proprietor <input type="checkbox"/> partner <input type="checkbox"/> other (specify):	
Number of years in this business _____	Name of business _____
Please attach a profit and loss statement for the last two years.	

10. Net income from investments for the last 12 months

Dividends/interest	\$	Trust income	\$
Rental property	\$	Farm income	\$
Other (specify):			\$

(Please attach a schedule showing gross receipts less cash expenses for each piece of property.)

11. ☐ I received a one-time windfall (lottery winnings, etc.) this year (specify source and amount):

12. ☐ My income has changed significantly over the last 12 months because (specify):

13. Your assets

Total

a. All cash and checking accounts	\$
b. Savings, credit union, money market, and other deposit accounts	\$
c. Stocks, bonds, and other liquid assets	\$
d. All other property, real or personal (estimate fair market value minus the loans and obligations you owe)	\$

PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT:	CASE NUMBER:
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Your Expenses

14. List names and income of all people who live in your home, besides you.

Name	Age	How is the person related to you?	Gross monthly income	Pays some of the household expenses?
a.				<input type="checkbox"/> Yes <input type="checkbox"/> No
b.				<input type="checkbox"/> Yes <input type="checkbox"/> No
c.				<input type="checkbox"/> Yes <input type="checkbox"/> No
d.				<input type="checkbox"/> Yes <input type="checkbox"/> No

If there are more people in the house, list them on a separate sheet of paper. Write Item 14 at the top.

15. **Your average monthly expenses** ☐ Estimated ☐ Actual ☐ Proposed (starts ___/___/___)

<p>a. Your home:</p> <p>(1) <input type="checkbox"/> Rent or <input type="checkbox"/> mortgage \$ _____</p> <p>(2) If mortgage, include:</p> <p style="padding-left: 20px;">Average principal \$ _____</p> <p style="padding-left: 20px;">Average interest \$ _____</p> <p style="padding-left: 20px;">Impounded property taxes \$ _____</p> <p style="padding-left: 20px;">Impounded insurance \$ _____</p> <p>(3) Real property taxes (if not included above) \$ _____</p> <p>(4) Homeowner's or renter's insurance (if not included above) \$ _____</p> <p>(5) Maintenance and repair \$ _____</p> <p>b. Medical and dental costs not paid by insurance \$ _____</p> <p>c. Child care \$ _____</p> <p>d. Groceries and supplies. \$ _____</p> <p>e. Eating out \$ _____</p>	<p>f. Utilities (gas, electric, water, trash) \$ _____</p> <p>g. Telephone \$ _____</p> <p>h. Laundry and cleaning \$ _____</p> <p>i. Clothes \$ _____</p> <p>j. Education (specify): \$ _____</p> <p>k. Entertainment and gifts \$ _____</p> <p>l. Auto expenses and transportation (insurance, gas, repairs, bus, etc) \$ _____</p> <p>m. Insurance (life, accident) \$ _____</p> <p>n. Savings and investments \$ _____</p> <p>o. Charitable contributions \$ _____</p> <p>p. Monthly payments listed in item 16 (insert total and itemize below in item 15) \$ _____</p> <p>q. Other (specify): \$ _____</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>r. TOTAL EXPENSES (a--q) \$ _____</p> <p>(do not include amounts in a(2))</p> </div>
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16. Installment payments and debts (do not duplicate expenses above)

Paid to:	For:	Amount	Balance	Last payment
		\$		___/___/___
		\$		___/___/___
		\$		___/___/___
		\$		___/___/___

17. **Your attorney fees** (This is only required if you are requesting attorney fees.)

- a. To date I have paid my attorney for fees and costs: \$
- b. The source of this money was (specify):
- c. I owe to date the following fees and costs over the amount paid:
- d. My arrangement for attorney fees and costs is:

I confirm this information and fee arrangement.



(TYPE OR PRINT NAME OF ATTORNEY)

(SIGNATURE OF ATTORNEY)

PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT:	CASE NUMBER:
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Child Support Information

Fill out this page only if your case involves child support.

18. How many children do you have?

- a. How many minor children do the parents have together?
 b. Those children spend % of time with Mom % of time with Dad.

If not sure about percentage, please describe your parenting plan here.

19. Your children's health care expenses

- a. ☐ I do ☐ I do not have health insurance for the children available at work.
 b. Name of insurance company:
 c. Address of insurance company:

 d. Monthly cost for **children's** health insurance is: \$
 Do not include the amount your employer pays.
 e. Policy number:

20. Additional expenses for the children in this case:

- a. Child care so parent can work or get job training
 b. Children's health care not covered by insurance (other than deductible or share of cost)
 c. Travel expenses for visitation
 d. Children's educational or other special needs (*explain*):

Amount per month
\$
\$
\$
\$

21. Special hardships:

I ask the court to consider these special financial circumstances:
Attach documentation of any item listed here including court orders.

- a. Extraordinary medical expenses
 b. Major losses (*examples: fire, theft, other uninsured loss*)
 c. Support for my other minor children from other relationships
 List names and ages of those children:

Amount per month	For how many months?
\$	
\$	
\$	

Your name and address or attorney's name and address: ATTORNEY FOR (Name): SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME: PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: OTHER PARENT:	TELEPHONE NO.: <div style="text-align: center; border: 1px solid black; padding: 5px; margin-top: 10px;"> FOR COURT USE ONLY </div> CASE NUMBER:
FINANCIAL STATEMENT (SIMPLIFIED)	

NOTICE: See reverse for instructions and eligibility.

1. a. ☐ My only source of income is TANF, SSI, or GA/GR.
 b. ☐ I have applied for TANF, SSI, or GA/GR.
2. I am the parent of the following number of natural or adopted children from this relationship: _____ %
3. a. The children from this relationship are with me this amount of time: _____ %
 b. The children from this relationship are with the other parent this amount of time: _____ %
 c. Our arrangement for custody and visitation is *(specify, using extra sheet if necessary)*:
4. My tax filing status is: ☐ single ☐ married filing jointly ☐ head of household ☐ married filing separately.
5. My current gross income (before taxes) per month is *(specify amount)*: _____ \$
 This income comes from the following:

<input type="checkbox"/> Salary (wages): Amount before taxes per month <i>(specify amount)</i> :	\$ _____
<input type="checkbox"/> Retirement: Amount before taxes per month <i>(specify amount)</i> :	\$ _____
<input type="checkbox"/> Unemployment compensation: Amount per month <i>(specify amount)</i> :	\$ _____
<input type="checkbox"/> Workers' compensation: Amount per month <i>(specify amount)</i> :	\$ _____
<input type="checkbox"/> Social Security <input type="checkbox"/> SSI <input type="checkbox"/> Other Amount per month <i>(specify amount)</i> :	\$ _____
<input type="checkbox"/> Disability: Amount per month <i>(specify amount)</i> :	\$ _____
<input type="checkbox"/> Interest: Amount per month <i>(specify amount)</i> :	\$ _____

 I have no income other than as stated in this paragraph.
6. I pay the following monthly expenses for the children in this case:
 a. ☐ Day care or preschool to allow me to work or go to school *(specify amount)*: _____ \$
 b. ☐ Health care not paid for by insurance *(specify amount)*: _____ \$
 c. ☐ School, education, tuition, or other special needs of the child *(specify amount)*: _____ \$
 d. ☐ Travel expenses for visitation *(specify amount)*: _____ \$
7. ☐ There are *(specify number)* _____ other minor children of mine living with me. Their monthly expenses that I pay are *(specify amount)*: _____ \$
8. I spend the following average monthly amounts *(please attach proof)*:
 a. ☐ Job-related expenses that are not paid by my employer *(specify on separate sheet for what expenses are paid)*: _____ \$
 b. ☐ Required union dues *(specify amount)*: _____ \$
 c. ☐ Required retirement payments (not Social Security or FICA) *(specify amount)*: _____ \$
 d. ☐ Health insurance costs *(specify amount)*: _____ \$
 e. ☐ Child support I am paying for other minor children of mine who are not living with me *(specify amount)*: _____ \$
 f. ☐ Spousal support I am paying because of a court order for another relationship *(specify amount)*: _____ \$
 g. ☐ Monthly housing costs: ☐ rent or ☐ mortgage *(specify amount)*: _____ \$
9. Information concerning ☐ my current employment ☐ my most recent employment:
 Employer:
 Address:
 Telephone number:
 Occupation:
 Date work started:
 Date work stopped (if applicable): _____


PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT:	CASE NUMBER:
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10. My estimate of the other party's gross monthly income (before taxes) is (specify amount): \$ _____

11. Other information I want the court to know concerning child support in my case (attach extra sheet with the information).

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

_____		_____
(TYPE OR PRINT NAME)		(SIGNATURE OF DECLARANT)
	<input type="checkbox"/> PETITIONER/PLAINTIFF	<input type="checkbox"/> RESPONDENT/DEFENDANT

INSTRUCTIONS

Step 1: Are you eligible to use this form? If your answer is YES to any of the following questions, you may NOT use this form:

- Are you asking for spousal support (alimony) or a change in spousal support?
- Is your spouse or former spouse asking for spousal support (alimony) or a change in spousal support?
- Are you asking the other party to pay your attorney fees?
- Is the other party asking you to pay that party's attorney fees?
- Do you receive money (income) from any source other than the following?
 - Welfare (such as TANF, GR, or GA)
 - Salary or Wages
 - Disability
 - Unemployment
 - Interest
 - Workers' Compensation
 - Social Security
 - Retirement
- Are you self-employed?

If you are eligible to use this form and choose to do so, you do not need to complete the *Income and Expense Declaration* (form FL-150). Even if you are eligible to use this form, you may choose instead to use the *Income and Expense Declaration* (form FL-150).

Step 2: Make 2 copies of each of your 3 most recent pay stubs. If you received money from other than wages of salary, include copies of the payment notice received with that money.

Privacy notice: If you wish, you may cross out your Social Security Number if it appears on the wage stub or other payment notice.

Step 3: Make 2 copies of your most recent federal income tax form.

Step 4: Complete this form with the required information. Type the form if possible or complete it neatly and clearly in black ink. If you need additional room, please use plain or lined paper, 8 1/2" x 11", and staple to this form.

Step 5: Make 2 copies of each side of this completed form and any attached pages.

Step 6: Serve a copy on the other party. Have someone other than yourself mail to the attorney for the other party, the other party, or the local child support agency one copy of this form, one copy of each of your three most recent pay stubs, and one copy of your most recent federal income tax return.

Step 7: File the original with the court. Staple this form with one copy of each of your three most recent pay stubs. Take this document and give it to the clerk of the court. Do not put a copy of the tax return in the court file.

Step 8: Keep the remaining copies of the documents for your file.

Step 9: Bring the copy of your latest federal income tax return to the court hearing.

It is very important that you attend the hearings scheduled for this case. If you do not attend a hearing, the court may make an order without considering the information you want the court to consider. This may result in an order that is not what you want.